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To: Real Estate Development Partners  
From: Real Estate Department  
Date: November 23, 2022  
Re: **10% Test Due Date**

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**Notice: RED-22-59**

In [RED Notice 22-07](#), IHCDa shared extensions granted via IRS Notice 22-05 for 10% Test deadlines.

**10% Test Deadline**

- If the original 10% Test deadline is between 4/1/20 and 12/31/20 (inclusive), the deadline is extended to the original deadline plus two years.
- If the original 10% Test deadline is between 1/1/21 and 12/30/22 (inclusive), the deadline is extended to 12/31/22.

This serves as a reminder that developments with 9% credit reservations from 2020 and 2021 must complete and send their 10% Test to IHCDa by December 31, 2022.

Questions about this notice can be directed to Alan Rakowski, Director of Real Estate Allocation via [arakowski@ihcda.in.gov](mailto:arakowski@ihcda.in.gov).



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**ADDRESS** 30 South Meridian Street, Suite 900, Indianapolis, IN 46204  
**PHONE** 317 232 7777 **TOLL FREE** 800 872 0371 **WEB** [www.ihcda.IN.gov](http://www.ihcda.IN.gov)

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